### Facts Regarding Your Income Tax

To avoid penalty, income-tax returns must be in the hands of collectors of internal revenue on or before midnight, March 15, 1922.

Every taxable return must be accompanied by a payment of at least one-fourth of the total tax due. Extensions of time for filing returns are extensions under these circumstances from 2:30 to 5 o'clock. should be addressed to the collector of Internal revenue for the district in the services and to the reading room. which the taxpayer lives. No extension beyond thirty days can be granted by a collector. Requests for further extensions must be addressed to ficers in charge. the Commissioner of Internal Revenne, Washington, D. C.

For failure to make a return on time the penalty is a fine of not more 7:15 p. m. when weather permits. than \$1,000, plus 25 per cent of the tax due.

For failure to pay tax when due or for understatement of the tax through negligence there is a penalty of 5 per cent of the tax, plus interest at 1 per cent a month until paid. For making and the blood atonement of Jesus pointed drapery that hangs below the school apent the week end with her a false or fraudulent return the pen- Christ. Everybody welcome. alty is a fine of not more than \$10,000, or not exceeding one year's imprisonment, or both, together with the cost of prosecution and an additional as- 8:30 and 10:30 a. m. sessment of 50 per cent of the amount of tax paid.

#### Alma High School Notes

Friday afternoon during the regular chapel period Mr. Rutledge, the evangelist at the United Brethren church, gave a brief address. He took for his theme "The One Great Ruler" services. and supplemented his subject with personal experiences. His talk was short but interesting and his audience showed much appreciation.

After a cartailed session on this selfsame Friday afternoon, two basketball games were played. One of them, between the Senior and Freshman girls, was a shining example of feminine gentleness. No toe was stepped on without the conventional "Excuse Me," and the ball was gently tossed about so that it would not bounce upon the floor and make any undue noise. Not so with the second game, between the Senior and Junior boys. It was a rough house in every all to attend the services. sense of the word. The gentlemen invoived forgot the little they really little game of "Button, Button, who's gregation to secure their pledges to knew of baskethall and indulged in a got the Button?" When the guilty party was found he was duly pounced coming year. apon and thoroughly punished. At any rate both games proved very interesting possibly not as a display of athletic prowess, but at least as a will have charge of services. heretofore untasted form of amusement. By the way, the Senior girls bested their adversaries 21 to 8 and "Joy irresistible as the rushing wathe juniors managed to take time out ters of some deep spring, is the mark

Coach Mullin and Mr. Van Hoesen stiended the funeral of Mr. Palmer at Morenei last Saturday. The funer- and civilization is the difference in the I was held in one of the local spiritual element."

To supplement their study of mushrooms, Mr. Sharp apoke to Mrs. Rog- derson. ers' botany class on that subject at the regular class time on Tuesday. As he is a recognized authority on the nushroom, or whatever it's called. family, his talk was very instructive and was intensely interesting as well. He spoke from practical knowledge sarily brief and compact.

The regular academic program has been broken somewhat by the absence of several of the teachers at various lism. times during the week. Miss Lovejoy 5:30 P. M .- Young People's social has been absent from a great many half hour of her classes because of a very irritating illness. Mr. Swigart missed ic: My Debt to a Good Book. Leader, one day's program, Mr. Barnhart was Adelia Boes. indisposed most of last week.

month uncovered a very interesting Cordial invitation to all services. fact. The invincible Sophomore class, who held second place during last semester, took a big tumble. The

The debating team has scheduled a friend and brother. tatives of the Zeta Sigma Society of ed and enthusiastic Christian during son for the debate is to keep the team teacher without having made an exin trim for the final elimination for haustive study of the matter in hand. the state title. The team has been in His bodily presence will be missed comparative idleness for almost six by no organization of the city more weeks and Coach VanHoesen expects keenly than by the Church which had the Tuesday encounter to rearrouse several times honored him by electing the fighting blood.

ARCADA FARMERS' CLUB

The Arcada Farmers Club will erously given. meet with Mr. and Mrs. Jesse Fink that number of whom it was said: en Thursday, March 16. The pro- He has achieved success who has lived gram will open with singing by the Re has achieved success who has lived well, laughed often and loved much;

Prayer-Rev. Shoufler. Song by the Club.

Address of Welcome-Mrs. Fink. Talk on Raising Poultry, by Mrs.

Reading-Mrs. Wesley Webb. Pot luck dinner.

All members are urged to be present. Committee-Mrs. Smith, Mrs. mad; whose me was enterediction." Rogers and Mrs. Isham.

Commencing December 26 we will do custom grinding. Call us for Anderson, Elders. prices. Alma Elevator Co., 208 Woodworth ave .- advertisement 31tf

Get a new desk blotter at the Record office. Colors buff, blue and ability as well. Brown-Ward Co., green. Price 10 .-- Advertisement. | phone 27 .-- 60tfc

### Order of Services At The Churches

First Church of Christ Scientist Alma, Mich., 511 North Park Ave. Lesson Sermon-10:30. Sunday School-9:30.

Wednesday testimony meeting 7:30. allowed only in exceptional cases, ill- Room located at 113 & West Superior appearance by a wise choice of gar- also heighten the broadening effect. ness, absence, etc. Applications for street is open daily except Sundays ments. These principles are partic-

The public is cordially invited to ures which vary from the "average."

The Salvation Army

Saturday 7:45 p. m. Sunday Services-

Holiness meeting-10 a. m. Sunday School 1:30. Young People's Meeting 6:15. The Great Battle for Souls 7:45.

St. Mary's Catholic Church

Rev. John A. Mulvey, Pastor.

Free Methodist Church. Corner Cedar and Center Streets

E. Mellett, Paster Sunday school at 10 a. m. Preaching at 11:15 a. m. Preaching in the evening at 7:30. Bible study at 6:00 p. m. Everybody welcome to all of these

Presbyterian Church Corner of W. Superior St. and Prospect Ave. Rev. W. L. Gelston, minister.

10 a. m.-Sunday school. 11 a. m. Morning worship. Theme: "Alive or Dead." 2:30 p. m. Junior Endeavor. 5:30 p. m.-High School Endeavor. Propie: "Habits, Good and Bad." Prov. :23-27; Heb. 10:23-25. Percy Warner

will lead. 6:00 p. m.-Y. P. S. C. E. 7:00 p. m .- Evening worship. Thome: "A Dependable Man." A cordial invitation is extended to

On Sunday afternoon canvassers will call on the members of the conthe church and its Boards for the

Episcopal Church

Services Sunday at 10 a. m. and 7 p. m. Rev. Robert Phillips of Detroit

E. Superior Christian Church

ing enough to score 10 points to the of the soul which has entered into the right relations with God." Rgular Services Sunday. "The difference between barbarism

> Morning soloist-Miss Treva Zinn. Sermons by the pastor-H. H. An-

A. M .- Law and Gospel. Evening-Courageous Thinking.

Methodist Episcopal Church Sunday Services-10:00 A. M .- Sunday school.

If you have been coming to Sunday and gave the students many points school regularly, do not break a good which might have passed unnoticed in record; if you have not been at Sunthe text discussion, which is neces- day school for some time, begin next Sunday. Get the habit.

11:00 P. M .- Morning worship. Sermon subject: Modern Evange-

6:00 P. M. - Epworth League. Top-

7:00 p. m .- Evening worship. Ser-The comparison of marks this mon subject, Sin and Its Cure. Matt. W. Duffey, Minister.

IN APPRECIATION

second yearlings now foot the list. The members of the East Superior The Seniors lend with an average Christian Church desire to express mark of about midway between B and their sincere sympathy to the family C. The Juniors come second, the of H. J. Winchell and at the same Frosh third and the Sophomores last, time to voice their own sense of loss The fall of the Sophs is unexplained, in the translation of so worthy a

non-decision clash with the represen- Mr. Winchell was a devoted, talentthe college. The high school team the greater part of his long life. He will take the negative side. The rea- never appeared before the public as a

him to its eldership and to which his material and spiritual aid was so gen-

To us he seems to have been among who has gained the trust of pure women and the love of little children; who has filled his niche and accomplished his task; who has left the world better than he found it; who has never lacked appreciation of Regitation-Mrs. Fred Rockafellow. earth's beauties or failed to express it; who has always looked for the best in others and given the best he had; whose life was an inspiration

> In loving memory, G. H. Carl, B. T. Wells, Harry Way, A. M. Bartling, Van Rench, H. H.

Money spent with us buys not only good coal but satisfaction and reli-

#### What Every Woman Wants to Know

Each Figure Demands Special Dress.

That styles of dress must be adaptularly important in the case of fig-

If, for instance, you are atout, you should avoid the following: Lines going around the figure; horizontal Envoy C. Glassbrook and wife, of- tacks or ruffles; any combination of here one day last week. skirt and waist which accenuates Services-Tuesday, Thursday and the waist line; wide, tight belts! a business caller here several days short skirts; extremely broad or ex- last week. Open air meetings in usual place tremely small hats, and hats with round crowns; white, light, or bright Kinney's Wednesday. colors; thick or bulky materials; stiff silks or satins, or swiss organdies which stand out.

The stout person should chose: up and down lines; panel in front; long at St. Louis Wednesday. We believe in the old time religion sashes, scarves, chains or bends; ing below the bust line; overskirts First and third Sundays masses at the underskirt and laid on in plaits week. Second and fourth Sundays at medium sized hats with square or several days last week. uneven brims and crowns; dark, dull | Mr. and Mrs. Archie Feirchild ensuch as crepes and voiles.

above will prove helpful. Short skirts ported by all

make the figure look shorter unless conspicuous shows draw attention to the feet, or unless the legs are thin and badly shaped, in which case they should be concealed as thoroughly as possible even at the expense of addng to the appearance of height. Hip draperies and fullness at the elbows make the figure appear broader. The ed to the special "architecture" of waist may be emphasized by wide each woman is no new theory, but sashes and girdles; drop shoulders many fail to realize how really great combined with flowing sleeves or Christian Science Reading an improvement can be made in one's shoulder collars of contrasting colors

#### ELWELL

Henry Corl of Alma was a caller

Harvey Tubbs of Mt. Pleasant was L. A. S. dinner was at Mes. Helen

Mrs. Glen Langworthy and baby of Seville are visiting at the home of

Charles Langworthy. Wm. Bissell was a business caller

Miss Doris Slingluff of Alma high hem line; surplice line of waist cross. parents, Mr. and Mrs. Marlie Slingluff. Leland Crum of Breckenridge was extending almost to the bottom of a business caller here one day last

rather than gathered at the waist; Den Currence was in Grand Rapids

colors; smooth, flat, clinging clothes tertained the Pedro Club Wednesday evening. Mrs. Clarence Fairchild and If you are tall and thin, the ques- Jason Church won first prize, Mrs. tion is not so momentous; practically Ralph Densmore and Charles Havens the opposite of the suggestions given the consolation. A good time was re-

# United States Tires

30x3 USCO	\$10.35	20x212 Royal Cord	\$18.00
30x346 USCO	30.90	32x3 Royal Cord	25.75
30x3½ Chain	14.90	33x4 Royal Cord	33.50
30x312 Nobby	17.90	34x4 Royal Cord	34.50
Oversize and Extra Mileoge Tires 30x3 Non-Skid 810.00 30x3 is Non-Skid			\$10.90
Giv	us a trial on	your vulganizing.	F
Special for Saturday	-Valve cores	, box of five	29c

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WHEREVER you have linoleum, congoleum or oilcloth in your home, varnish it with Valspar.

You will be delighted with the result. The Valspar will not only brighten it up, but will make it last a great deal longer because it will take much of the surface wear and absolutely prevent the penetration of moisture.

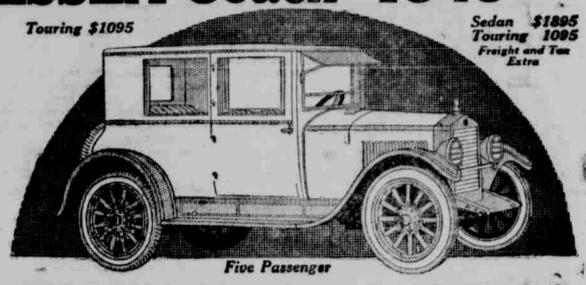


And beware of this: Don't be led into using any ordinary varnish on linoleum. You must have the washable, waterproof varnish that will not turn white-Valspar!



EARL C. CLAPP

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